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Enclosed for filing are the following patent application papers:

1. Utility Patent Application;
2. Five Sheet Drawings; and
3. Information Disclosure Statement (PTO 1449) and cited references.

Docket No. : DP-304351

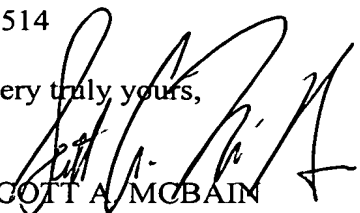
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Title : TWIN-TUBE MAGNETORHEOLOGICAL DAMPER

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Very truly yours,

  
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Enclosures